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Agenda item 115

Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

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I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 115 appear in the reports of the Committee contained in documents A/54/689 and Add.1.

2. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 1999 to 30 June 2000 and report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) First report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ending 30 June 2000 (A/55/380/Add.2);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/55/878).

3. The Fifth Committee resumed its consideration of the item at its 58th, 61st and 67th meetings, on 7, 10 and 25 May 2001. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/55/SR.58, 61 and 67).

[1] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II.

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II. Consideration of draft resolution A/C.5/55/L. 63

4. At the 67th meeting, on 25 May, the representative of Egypt, coordinator of the informal consultations on this item, introduced, on behalf of the Chairman, a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/55/L.63).

5. At the same meeting, the Committee adopted draft resolution A/C.5/55/L.63 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 1999 to 30 June 2000 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] the related report of the Advisory Committee on Administrative and Budgetary Questions[3] and the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for that period,[4]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 1999 to 30 June 2000;[5]

2. *Endorses* the recommendations of the Board of Auditors contained in its report;[6]

3. *Takes note* of the observations and endorses the recommendations made by the Advisory Committee on Administrative and Budgetary Questions thereon;[3]

4. *Also takes note* of the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ending 30 June 2000;[4]

5. *Requests* the Secretary-General to ensure the use of objective-setting by the administrations of peacekeeping missions and also to ensure that the development and attainment of such objectives are reported on to the General Assembly through the financial performance reports of the missions;

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[2] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II.
[3] A/55/878.
[4] A/55/380/Add.2
[5] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II, chap. V.
[6] Ibid., chap. II.

6. *Requests* the Board of Auditors to monitor the process of objective-setting by missions and the measurement of their use, whether effective or otherwise, and to report thereon to the General Assembly in its annual audit report on the financial statements of peacekeeping missions;

7. *Notes with concern* the late issuance of the financial report and audited financial statements for the twelve-month period from 1 July 1999 to 30 June 2000 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] and requests the Board of Auditors and the Secretary-General to work together to implement ways to ensure its timely and simultaneous issuance in all six official languages of the United Nations, including streamlining the format and content of the report as well as the related financial information contained in the performance reports.